

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

MASTER DOCKET  
18-md-02865-LAK

This document relates to: The cases identified in  
Appendix A

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**DEFENDANTS' MEMORANDUM IN OPPOSITION TO PLAINTIFF'S MOTION FOR  
ISSUANCE OF A REQUEST FOR INTERNATIONAL JUDICIAL ASSISTANCE  
TO OBTAIN EVIDENCE IN THE UK**

Three years into this litigation, SKAT is no closer to proving its allegations of fraud than it was when it filed suit. Despite having received hundreds of thousands of pages of documents and taken more than two dozen depositions, SKAT essentially admits that it has no evidence to support its claim that the defendants were not “the actual holders of the Danish Securities that they asserted as the basis of their claims for dividend withholding tax refunds.” Accordingly, with the period for fact discovery waning, SKAT seeks to resort to foreign discovery in an effort to obtain documents that may or may not show transactions in Danish shares from some, but not all, of the non-party sub-custodians that purportedly held assets for Solo Capital Partners LLP (“Solo Capital”). SKAT’s motion is misguided. It seeks information that is not relevant to its claims in this case, and it is not timely. It ought to be denied.

## **I. THE DISCOVERY SKAT SEEKS IS NOT RELEVANT**

The defendants have produced thousands of pages of documents that clearly establish their ownership of Danish securities. They have produced confirmations showing trades in Danish securities (e.g., Declaration of Andrew S. Dulberg (“Dulberg Decl.”) Ex. A); custodial account statements reflecting the purchase and sale of Danish securities (e.g., Dulberg Decl., Ex. B); custodial account statements reflecting the receipt of dividends based on the ownership of Danish securities (e.g., Dulberg Decl., Ex. C); and even filings with the United States Department of Treasury attesting to their ownership of Danish securities (e.g., Dulberg Decl., Ex. D). All of the evidence available to the defendants establishes that they bought and sold Danish securities and were the legal owner of those securities.

In a last-ditch effort to undermine this evidence, SKAT brings this motion, but its argument in support of the relevance of the information it seeks is fatally flawed. As an initial matter, SKAT says that certain defendants it has sued in England “have represented that the Referenced Sub-Custodians allegedly held Danish Securities on behalf of Solo Capital *for the*

*benefit of the Plan Defendants in this MDL.”* ECF No. 562 at 2 (emphasis added). Not true. Not a single one of the three citations SKAT supplies in support of that claim actually supports it. *Compare id.* (citing Oxford Decl. Ex. 3 at 21, Ex. 4 at 4, and Ex. 5 at 2), *with* ECF No. 563-3 at 21 (noting that Solo Capital “**cleared future contracts**” through JP Morgan, SEB and Citi Bank,” but not mentioning any of the defendants in this litigation or suggesting that any sub-custodian held Danish shares for the benefit of any defendant) (emphasis added), *and* ECF No. 563-4 at 4 (no mention of Danish securities or defendants in this litigation), *and* ECF No. 563-5 at 2 (no mention of defendants in this litigation). This alone is dispositive.<sup>1</sup> Moreover, even if Solo Capital cleared futures contracts through the Referenced Sub-Custodians, that has nothing to do with SKAT’s claims or the discovery SKAT seeks through its motion, which relates not to futures contracts at all, but to whether the Referenced Sub-Custodians held Danish securities on behalf of the defendants.

Desperate for discovery that might support its claims, SKAT resorts to sheer speculation. After misrepresenting what Solo Capital has said about the so-called “Referenced Sub-Custodians,” SKAT guesses that a completely different set of custodians—which it calls the “Solo Custodians”—“*may similarly claim* that the Referenced Sub-Custodians served as a Sub-Custodian for them.” ECF No. 562 at 2 (emphasis added). This hypothesis is nowhere near enough to warrant discovery into the Solo Custodians. *See, e.g., In re Welspun Litig.*, 2018 WL 4693586, at \*3 (S.D.N.Y. Mar. 4, 2018) (denying motion to compel where “Plaintiffs have provided no basis for this hypothesis [that the requested information was relevant] other than

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<sup>1</sup> SKAT’s assertion also fundamentally misconstrues the nature of custodial relationships. A sub-custodian of a custodian does not hold assets “for the benefit” of the custodian’s clients, but for the benefit of the custodian. The client—in this case US pension plans—may never know that its custodian has transferred its assets to the sub-custodian. Nor does it matter; the client never has a contractual relationship with any Referenced Sub-Custodian, and the client’s accounts accurately reflect the client’s assets regardless of whether those assets are being held by the sub-custodian on behalf of the custodian.

pure speculation, and it is settled law that parties may not roam in shadow zones of relevancy to explore matter which does not presently appear germane on the theory that it might conceivably become so") (cleaned up).

SKAT has not articulated any connection between the account statements of the Referenced Sub-Custodians and the defendants in this case. Again, the defendants have already produced their own relevant account statements, including statements from the Solo Custodians that prove their ownership of Danish securities. Dulberg Decl., Ex. B. Those statements reflect the Danish shares, and show that the defendants did receive the dividends. There is no need to look to an account of a sub-custodian to figure out "whether the assertions of the Plans that they actually owned the Danish Securities, and received the dividends, are true or false" (ECF No. 562 at 7)—the Plan's own documents establish that they did own the shares and they did receive the dividends. Whether a custodian acting on behalf of the defendants actually went into the market and consummated the transactions that are reflected on the defendants' statements (with or without the assistance of a sub-custodian) is a completely distinct issue. Whatever the answer to that question, it does not change the fact that the defendants in this litigation owned the shares.<sup>2</sup>

The defendants' account statements alone will be relevant to SKAT's claims in this case; statements of a Solo Custodian—whatever they may show—will not be probative of any claim against the US defendants. At most, they may bear on the liability of Solo Capital and/or Sanjay Shah, which SKAT has sued in other jurisdictions. But Solo Capital is not a defendant in the US

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<sup>2</sup> By way of analogy, if I have a bank statement that shows \$100 in a savings account, I am entitled to rely upon that statement and make the representation that I have \$100. One would never test that hypothesis by inspecting the vaults or records of the bank to ensure that it held, directly or indirectly, at least \$100 in cash. But even if the bank turned out to have no cash at all, that would not change my entitlement to the \$100 reflected on my statement.

litigation. The defendants in the US never would have seen the records of Solo Capital’s sub-custodians. Whatever those records reflect will have no bearing on SKAT’s claim that the defendants in the United States defrauded SKAT.

Nor has SKAT provided any legitimate basis to support its request for discovery of correspondence between the Solo Custodians and the UK’s Financial Conduct Authority (“FCA”). It claims that a letter from the Solo Custodians’ former counsel to the FCA “made statements regarding the Solo Custodians’ use of Sub-Custodians in relation to Danish Securities and Dividends.” ECF No. 562 at 4. The actual letter barely supports that characterization, offering two ambivalent sentences about sub-custodians in the context of a five-page letter that was sent long after the time period that SKAT has deemed relevant in this case.<sup>3</sup> This meager record provides no reason to think that the Solo Custodians had any correspondence with the FCA relating to their sub-custodians’ holdings in Danish securities during the relevant time period. Even if they did, again, the connection to the defendants in the US litigation is simply too attenuated to be relevant, and hardly warrants the production of all correspondence between multiple financial firms and their regulator. *See, e.g., Benn v. City of New York*, 2019 WL 4857339, at \*5 (S.D.N.Y. Oct. 2, 2019) (holding a “fishing expedition” is not sufficient to support discovery).

## II. SKAT’S MOTION IS ALSO UNTIMELY

SKAT’s motion also should be rejected because—by SKAT’s own logic—it comes too late. Roughly three weeks ago, SKAT objected to defendants’ motion seeking discovery through

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<sup>3</sup> The letter, dated March 11, 2016, says, “It is believed that . . . Societe General SA, Zurich Branch was the only sub-custodian used by the Firms. We believe that if there were any other sub-custodians used in connection with transactions in Danish securities either Oram Arti and/or Martin Ward would have knowledge in that record.” ECF No. 563-5 at 2. In SKAT’s Responses and Objections to Defendants’ First Requests for Production of Documents, it stated that it would not produce any documents created after June 15, 2015.

the Hague Convention on the grounds that “Defendants could have made their motion months, if not years, ago,” chided “defendants’ dilatory tactics,” and urged this Court to prohibit defendants from making use of any discovery that defendants obtained after June 30, 2021 as a result of their motion. ECF No. 553 at 1-2 (filed Mar. 15, 2021). If it was too late—weeks ago—for defendants to seek discovery through the Hague Convention, it is certainly too late now for SKAT to do the same. Especially where, unlike defendants, SKAT provides no explanation for why it is seeking this discovery so late in the day.<sup>4</sup> That is reason enough to deny this particular request. *See, e.g., Skyline Steel, L.L.C. v. Pilepro, L.L.C.*, 2015 WL 13832108, at \*1 (S.D.N.Y. Jan. 28, 2015) (denying motion seeking discovery through Hague Convention as untimely).

SKAT’s motion should be denied.

Dated: New York, New York  
April 7, 2021

Respectfully submitted,

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<sup>4</sup> By contrast, as defendants explained, the timing of their motion for letters rogatory was influenced by the fact that it took counsel for SKAT many months to confirm which witnesses it represented and would tender for deposition without requiring defendants to resort to the Hague Convention. *See* ECF No. 555 at 9.

*Calypso Investments Pension Plan, Cavus Systems LLC Roth 401(K) Plan, Hadron Industries LLC Roth 401(K) Plan, RJM Capital Pension Plan, RJM Capital Pension Plan Trust, Routt Capital Pension Plan, Routt Capital Trust*

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*Advisors LLC 401K Plan, The Jayfran Blue Pension Plan, The JT Health Consulting LLC 401K Plan, The Lakeview Advisors 401K Plan, The Osprey Associates LLC 401K Plan, The Sandpiper Pension Plan, The Zen Training LLC 401(K) Plan, The Everything Clean LLC 401K Plan, The Jump Group LLC 401K Plan, The Oaks Group Pension Plan, The Wave Maven LLC 401K Plan, The Balmoral Management LLC 401K Pension Plan, The Beech Tree Partners 401K Plan, The Blackbird 401K Plan, The Chambers Property Management LLC 401K Plan, FiftyEightSixty LLC Solo 401K Plan, The Hawk Group Pension Plan, The Hibiscus Partners LLC 401K Plan, The Maple Advisors LLC 401K Plan, OneZeroFive LLC Solo 401K Plan, The Sea Bright Advisors LLC 401K Plan, The Tag Realty Advisors LLC 401K Plan, The Throckmorton Advisors 401K Plan, JML Capital LLC 401K Plan, The Dink 14 LLC 401K Plan, Natoli Management Pension Plan, Nova Fonta Trading LLC 401K Plan, The Skybax LLC 401K Plan, The Robin Daniel Pension Plan, The FWC Capital LLC Pension Plan, The RDL Consulting Group LLC Pension Plan, Cole Enterprises USA Retirement Plan Trust, Blackrain Pegasus LLC Solo 401K Plan, Gyos 23 LLC Solo 401K Plan, The Oak Tree One 401K Plan, The Joanne E. Bradley Solo 401K Plan, Delgado Fox LLC Solo 401K Plan, Pegasus Fox 23 LLC Solo 401K Plan, KK Law Firm Retirement Plan Trust, The Valerius LLC Solo 401K Plan, The Sinclair Pension Plan, The Green Group Site Pension Plan, The Mueller Investments Pension Plan, The Bella Consultants Pension Plan, Blue Ocean Equity LLC Retirement Plan Trust*

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## APPENDIX A

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Elizabeth van Merkensteijn		19-cv-01893
Azalea Pension Plan		19-cv-01893
Basalt Ventures LLC Roth 401(K) Plan		19-cv-01866
Bernina Pension Plan		19-cv-01865
Bernina Pension Plan Trust		19-cv-10713
Michelle Investments Pension Plan		19-cv-01906
Omineca Pension Plan		19-cv-01894
Omineca Trust		19-cv-01794 19-cv-01798 19-cv-01788 19-cv-01918 19-cv-01928

Defendants	Counsel	Associated Case(s)
		19-cv-01931 19-cv-01800 19-cv-01803 19-cv-01809 19-cv-01818 19-cv-01801 19-cv-01810 19-cv-01813
Remece Investments LLC Pension Plan		19-cv-01911
Starfish Capital Management LLC Roth 401(K) Plan		19-cv-01871
Tarvos Pension Plan		19-cv-01930
Voojo Productions LLC Roth 401(K) Plan		19-cv-01873
Xiphias LLC Pension Plan		19-cv-01924
Richard Markowitz	Alan E. Schoenfeld Wilmer Cutler Pickering Hale and Dorr LLP 7 World Trade Center 250 Greenwich Street New York, NY 10007 Telephone: (212) 230-8800 alan.schoenfeld@wilmerhale.com	19-cv-01867 19-cv-01895 19-cv-01869 19-cv-01868 19-cv-01898 19-cv-10713 19-cv-01896 19-cv-01783 19-cv-01922 19-cv-01926 19-cv-01929 19-cv-01812 19-cv-01870 19-cv-01792 19-cv-01806 19-cv-01808 19-cv-01815
Jocelyn Markowitz		19-cv-01904
Avanix Management LLC Roth 401(K) Plan		19-cv-01867

Defendants	Counsel	Associated Case(s)
Batavia Capital Pension Plan Calypso Investments Pension Plan		19-cv-01895 19-cv-01904
Cavus Systems LLC Roth 401(K) Plan		19-cv-01869
Hadron Industries LLC Roth 401(K) Plan		19-cv-01868
RJM Capital Pension Plan		19-cv-01898
RJM Capital Pension Plan Trust		19-cv-10713
Routt Capital Pension Plan		19-cv-01896
Routt Capital Trust		19-cv-01783 19-cv-01922 19-cv-01926 19-cv-01929 19-cv-01812 19-cv-01870 19-cv-01792 19-cv-01806 19-cv-01808 19-cv-01815
Robert Klugman	Mark D. Allison Caplin & Drysdale, Chartered 600 Lexington Avenue 21 <sup>st</sup> Floor New York, NY 10022 Tel: (212) 379-6000 mallison@capdale.com zziering@capdale.com	18-cv-04434 18-cv-07824 18-cv-07827 18-cv-07828 18-cv-07829 19-cv-07829 19-cv-01783 19-cv-01785 19-cv-01788 19-cv-01791 19-cv-01792 19-cv-01798 19-cv-01800 19-cv-01801 19-cv-01803 19-cv-01806

Defendants	Counsel	Associated Case(s)
		19-cv-01808 19-cv-01809 19-cv-01810 19-cv-01812 19-cv-01813 19-cv-01815 19-cv-01818 19-cv-01870 19-cv-01918 19-cv-01922 19-cv-01926 19-cv-01928 19-cv-01929 19-cv-01931
RAK Investment Trust		18-cv-07828
Aerovane Logistics LLC Roth 401(K) Plan		18-cv-07827
Edgepoint Capital LLC Roth 401(K) Plan		18-cv-07824
Headsail Manufacturing LLC Roth 401(K) Plan		18-cv-07829
The Random Holdings 401(K) Plan		
The Stor Capital Consulting LLC 401(K) Plan		18-cv-04434
The Bradley London Pension Plan		18-cv-04047
The DMR Pension Plan		18-cv-04049
The Houston Rocco LLC 401K Plan		18-cv-04050
The Proper Pacific LLC 401K Plan		18-cv-04051
The LBR Capital Pension Plan		18-cv-04052

Defendants	Counsel	Associated Case(s)
The Atlantic DHR 401K Plan		18-cv-04430
The Busby Black 401K Plan		18-cv-04522
The Canada Rock LLC 401K Plan		18-cv-04531
The ISDB Pension Plan		18-cv-04536
The Monin Amper Pension Plan		18-cv-04538
The NYC Stanismore Pension Plan		18-cv-04541
The Texas Rocco LLC 401K Plan		18-cv-04543
Sanford Villa Pension Plan		18-cv-04767
The Aston Advisors LLC 401K Plan		18-cv-04770
The Sector 230 LLC 401K Plan		18-cv-04771
The M2F Wellness LLC 401K Plan		18-cv-04890
The MPQ Holdings LLC 401K Plan		18-cv-04892
The TKKJ LLC 401K Plan		18-cv-04896
NYCATX LLC Solo 401K Plan		18-cv-04898
Ackview Solo 401K Plan		18-cv-04900
The Dosmon Bly Pension Plan Doston		18-cv-05045
The India Bombay LLC 401K Pension Plan		18-cv-05057

Defendants	Counsel	Associated Case(s)
The Aria Pension Plan		18-cv-05147
The Belforte Pension Plan		18-cv-05150
The Bravos Advisors 401K Plan		18-cv-05151
The Costello Advisors Pension Plan		18-cv-05158
The Eskin Pension Plan		18-cv-05164
The Fieldcrest Pension Plan		18-cv-05180
The Westport Advisors LLC 401K Plan		18-cv-05183
The Kodiak Capital Pension Plan		18-cv-05185
The Kyber Pension Plan		18-cv-05186
The Lerici Capital Pension Plan		18-cv-05188
The Ludlow Holdings 401K Plan		18-cv-05189
The Regoleth Pension Plan		18-cv-05190
The Saba Capital LLC 401K Plan		18-cv-05192
The West River Pension Plan		18-cv-05193
The Stark Pension Plan		18-cv-05194
The Petkov Partners Pension Plan		18-cv-05299
The Petkov Management LLC 401K Plan		18-cv-05300
The SVP 401K Plan		18-cv-05305

Defendants	Counsel	Associated Case(s)
The Krabi Holdings LLC 401K Plan		18-cv-05307
The SPKK LLC 401K Plan		18-cv-05308
The KASV Group Pension Plan		18-cv-05309
The 78 Yorktown Pension Plan		18-cv-09565
The Cambridge Town Line Pension Plan		18-cv-09570
The Diamond Scott Capital Pension Plan		18-cv-09587
The Hotel Fromance Pension Plan		18-cv-09588
The Mountain Air LLC 401K Plan		18-cv-09589
The SKSL LLC Pension Plan		18-cv-09590
The Snow Hill Pension Plan		18-cv-09650
The Westridge Ave LLC 401K Plan		18-cv-09665
The Shapiro Blue Management LLC 401K Plan		18-cv-09666
The Patrick Partners Conglomerate Pension Plan		18-cv-09668
CSCC Capital Pension Plan		18-cv-09669
The Dink 14 LLC 401K Plan		18-cv-10091
JML Capital LLC 401K Plan		18-cv-10092
Natoli Management Pension Plan		18-cv-10093

Defendants	Counsel	Associated Case(s)
Nova Fonta Trading LLC 401K Plan		18-cv-10094
The Skybax LLC 401K Plan		18-cv-10095
The FWC Capital LLC Pension Plan		18-cv-10098
The RDL Consulting Group LLC Pension Plan		18-cv-10099
Cole Enterprises USA Retirement Plan Trust		18-cv-10118
Blackrain Pegasus LLC Solo 401K Plan		18-cv-10119
Gyos 23 LLC Solo 401K Plan		18-cv-10122
The Oak Tree One 401K Plan		18-cv-10123
The Joanne E. Bradley Solo 401K Plan		18-cv-10124
Delgado Fox LLC Solo 401K Plan		18-cv-10125
Pegasus Fox 23 LLC Solo 401K Plan		18-cv-10126
KK Law Firm Retirement Plan Trust		18-cv-10127
The Valerius LLC Solo 401K Plan		18-cv-10129
The Sinclair Pension Plan		18-cv-10133
The Green Group Site Pension Plan		18-cv-10134
The Mueller Investments Pension Plan		18-cv-10135

Defendants	Counsel	Associated Case(s)
The Bella Consultants Pension Plan		18-cv-10136
Blue Ocean Equity LLC Retirement Plan Trust		18-cv-10137
Doston Bradley		18-cv-04047 18-cv-04049 18-cv-04050 18-cv-04051 18-cv-04052 18-cv-04430 18-cv-04522 18-cv-04531 18-cv-04536 18-cv-04538 18-cv-04541 18-cv-04543 18-cv-05045 18-cv-05057 18-cv-10119 18-cv-10122 18-cv-10123 18-cv-10124 18-cv-10125 18-cv-10126
Roger Lehman		18-cv-04767 18-cv-04770 18-cv-05147 18-cv-05150 18-cv-05151 18-cv-05158 18-cv-05164 18-cv-05180 18-cv-05183 18-cv-05185 18-cv-05186 18-cv-05188 18-cv-05189 18-cv-05190 18-cv-05192 18-cv-05193 18-cv-05194 18-cv-05299

Defendants	Counsel	Associated Case(s)
		18-cv-05305 18-cv-05308 18-cv-05309 18-cv-09565 18-cv-09570 18-cv-09587 18-cv-09588 18-cv-09589 18-cv-09590 18-cv-09650 18-cv-09665 18-cv-09666 18-cv-09668 18-cv-09669 18-cv-10092 18-cv-10093 18-cv-10094 18-cv-10098 18-cv-10099 18-cv-10129 18-cv-10133 18-cv-10134 18-cv-10135 18-cv-10136
Mitchell Protass		18-cv-04890 18-cv-04892
Thomas Kertelits		18-cv-04896
Carl Andrew Vergari		18-cv-04898
Sean Driscoll		18-cv-04900
Gavin Crescenzo		18-cv-05147 18-cv-05150 18-cv-05151 18-cv-05158 18-cv-05164 18-cv-05180 18-cv-05183 18-cv-05185 18-cv-05186 18-cv-05188 18-cv-05189

Defendants	Counsel	Associated Case(s)
		18-cv-05190 18-cv-05192 18-cv-05193 18-cv-05194 18-cv-05307
Bradley Crescenzo		18-cv-05151 18-cv-05185 18-cv-05186 18-cv-05190 18-cv-05194 18-cv-10095
Svetlin Petkov		18-cv-05299 18-cv-05300 18-cv-05305 18-cv-05308 18-cv-05309
Vincent Natoli		18-cv-10091 18-cv-10093 18-cv-10094
John LaChance		18-cv-10093
Kevin Kenning		18-cv-10127 18-cv-10137 18-cv-10118
Todd Bergeron		18-cv-10118 18-cv-10137
The Cardinal Consulting Pension Plan		18-cv-10028
The Egret Associates LLC 401K Plan		18-cv-10030
The Crow Associates Pension Plan		18-cv-10031
The Heron Advisors Pension Plan		18-cv-10032

Defendants	Counsel	Associated Case(s)
The Hoboken Advisors LLC 401K Plan		18-cv-10035
The Jayfran Blue Pension Plan		18-cv-10036
The JT Health Consulting LLC 401K Plan		18-cv-10039
The Lakeview Advisors 401K Plan		18-cv-10049
The Osprey Associates LLC 401K Plan		18-cv-10060
The Sandpiper Pension Plan		18-cv-10061
The Zen Training LLC 401(K) Plan		18-cv-10062
The Everything Clean LLC 401K Plan		18-cv-10063
The Jump Group LLC 401K Plan		18-cv-10064
The Oaks Group Pension Plan		18-cv-10065
The Wave Maven LLC 401K Plan		18-cv-10066
The Beech Tree Partners 401K Plan		18-cv-10069
The Blackbird 401K Plan		18-cv-10070
The Chambers Property Management LLC 401K Plan		18-cv-10071
FiftyEightSixty LLC Solo 401K Plan		18-cv-10073
The Hawk Group Pension Plan		18-cv-10074
The Hibiscus Partners LLC 401K Plan		18-cv-10076

Defendants	Counsel	Associated Case(s)
The Maple Advisors LLC 401K Plan		18-cv-10077
OneZeroFive LLC Solo 401K Plan		18-cv-10080
The Sea Bright Advisors LLC 401K Plan		18-cv-10082
The Tag Realty Advisors LLC 401K Plan		18-cv-10083
The Throckmorton Advisors 401K Plan		18-cv-10086
The Robin Daniel Pension Plan		18-cv-10096
Matthew Tucci		18-cv-10028 18-cv-10030 18-cv-10031 18-cv-10032 18-cv-10035 18-cv-10036 18-cv-10039 18-cv-10049 18-cv-10060 18-cv-10061 18-cv-10062 18-cv-10063 18-cv-10064 18-cv-10065 18-cv-10066 18-cv-10069 18-cv-10070 18-cv-10071 18-cv-10073 18-cv-10074 18-cv-10076 18-cv-10077 18-cv-10080 18-cv-10082 18-cv-10083 18-cv-10086 18-cv-10096

Defendants	Counsel	Associated Case(s)
Joseph Herman	Michelle A. Rice Kaplan Rice LLP 142 West 57 <sup>th</sup> Street Suite 4A New York N.Y. 10019 (212) 333-0227 mrice@kaplanrice.com	1:19-cv-01785 1:19-cv-01781 1:19-cv-01791 1:19-cv-01794 1:19-cv-01918 1:19-cv-01783 1:19-cv-01798 1:19-cv-01788
David Zelman		1:19-cv-01926 1:19-cv-01922 1:19-cv-01928 1:19-cv-01929 1:19-cv-01931
Edwin Miller		1:19-cv-01809 1:19-cv-01800 1:19-cv-01803 1:19-cv-01812 1:19-cv-01818
Ronald Altbach		1:19-cv-01806 1:19-cv-01870 1:19-cv-01792 1:19-cv-01808 1:19-cv-01815
Perry Lerner		1:19-cv-01801 1:19-cv-01810 1:19-cv-01813
Robin Jones		1:19-cv-01781
Ballast Ventures LLC Roth 401(K) Plan		1:19-cv-01783
Bareroot Capital Investments LLC Roth 401(K) Plan		1:19-cv-01785
Albedo Management LLC Roth 401(K) Plan		1:19-cv-01788
Dicot Technologies LLC Roth 401(K) Plan		

Defendants	Counsel	Associated Case(s)
Fairlie Investments LLC Roth 401(K) Plan		1:19-cv-01791
First Ascent Worldwide LLC Roth 401(K) Plan		1:19-cv-01792
Battu Holdings LLC Roth 401(K) Plan		1:19-cv-01794
Cantata Industries LLC Roth 401(K) Plan		1:19-cv-01798
Crucible Ventures LLC Roth 401(K) Plan		1:19-cv-01800
Monomer Industries LLC Roth 401(K) Plan		1:19-cv-01801
Limelight Global Productions LLC Roth 401(K) Plan		1:19-cv-01803
Loggerhead Services LLC Roth 401(K) Plan		1:19-cv-01806
PAB Facilities Global LLC Roth 401(K) Plan		1:19-cv-01808
Plumrose Industries LLC Roth 401(K) Plan		1:19-cv-01809
Pinax Holdings LLC Roth 401(K) Plan		1:19-cv-01810
Roadcraft Technologies LLC Roth 401(K) Plan		1:19-cv-01812
Sternway Logistics LLC Roth 401(K) Plan		1:19-cv-01813
Trailing Edge Productions LLC Roth 401(K) Plan		1:19-cv-01815
True Wind Investments LLC Roth 401(K) Plan		1:19-cv-01818

Defendants	Counsel	Associated Case(s)
Eclouge Industry LLC Roth 401(K) Plan		1:19-cv-01870
Vanderlee Technologies Pension Plan		1:19-cv-01918
Vanderlee Technologies Pension Plan Trust		1:19-cv-01918
Cedar Hill Capital Investments LLC Roth 401(K) Plan		1:19-cv-01922
Green Scale Management LLC Roth 401(K) Plan		1:19-cv-01926
Fulcrum Productions LLC Roth 401(K) Plan		1:19-cv-01928
Keystone Technologies LLC Roth 401(K) Plan		1:19-cv-01929
Tumba Systems LLC Roth 401(K) Plan		1:19-cv-01931
Sander Gerber	Stephen D. Andrews Amy B. McKinlay Williams & Connolly LLP 725 Twelfth Street, N.W. Washington, DC 20005 (202) 434-5000 amckinlay@wc.com sandrews@wc.com	18-cv-4899
Sander Gerber Pension Plan		18-cv-4899
Michael Ben-Jacob	Thomas E. L. Dewey Dewey Pegno & Kramarsky LLP 777 Third Avenue – 37th Floor New York, New York 10017 Tel.: (212) 943-9000 Fax: (212) 943-4325 E-mail: tdewey@dplaw.com	1:18-cv-04434 1:18-cv-07824 1:18-cv-07827 1:18-cv-07828 1:18-cv-07829 1:19-cv-01781 1:19-cv-01783 1:19-cv-01785 1:19-cv-01788 1:19-cv-01791 1:19-cv-01792 1:19-cv-01794 1:19-cv-01798 1:19-cv-01800

Defendants	Counsel	Associated Case(s)
		1:19-cv-01801 1:19-cv-01803 1:19-cv-01806 1:19-cv-01808 1:19-cv-01809 1:19-cv-01810 1:19-cv-01812 1:19-cv-01813 1:19-cv-01815 1:19-cv-01818 1:19-cv-01866 1:19-cv-01867 1:19-cv-01868 1:19-cv-01869 1:19-cv-01870 1:19-cv-01871 1:19-cv-01873 1:19-cv-01894 1:19-cv-01896 1:19-cv-01918 1:19-cv-01922 1:19-cv-01926 1:19-cv-01928 1:19-cv-01929 1:19-cv-01931

**CERTIFICATE OF SERVICE**

I certify that on April 7, 2021, I caused a true copy of the foregoing to be filed with the Clerk of the United States District Court for the Southern District of New York by using the Court's CM/ECF system. I further certify that Plaintiff is represented by attorneys who are registered CM/ECF users and that service will be accomplished by the CM/ECF system

April 7, 2021  
Boston, MA

/s/ Andrew S. Dulberg  
Andrew S. Dulberg